

Removal of clerks
of the various
courts for
inability.

SEC. 32. *Removal of clerks of the various courts for inability.* Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the clerk of the Supreme Court by the Judges of said Court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.

Amendments not
to vacate
existing offices.

SEC. 33. *Amendments not to vacate existing offices.* The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held by virtue of any election or appointment under the said Constitution and the laws of the State made in pursuance thereof.

ARTICLE V

REVENUE AND TAXATION

Capitation tax.

SECTION 1. *Capitation tax; exemptions.* The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

Exemptions.

Application of
proceeds of State
and county
capitation tax.

SEC. 2. *Application of proceeds of State and county capitation tax.* The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

State taxation.

Taxes uniform
as to each class
of property taxed.

SEC. 3. *State taxation.* The power of taxation shall be exercised in a just and equitable manner, and shall never be surrendered, suspended, or contracted away. Taxes on property shall be uniform as to each class of property taxed. Taxes shall be levied only for public purposes, and every act levying a tax shall state the object to which it is to be applied. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on income shall not in any case exceed ten per cent (10%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural

Exemptions.